

LYON COUNTY, KANSAS
Emporia, Kansas

**FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT**

December 31, 2015

Lyon County, Kansas

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Lyon County, Kansas

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INDEPENDENT AUDITOR'S REPORT

County Commissioners
Lyon County, Kansas
Emporia, Kansas

Report on the Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Lyon County, Kansas, and related municipal entities as and for the year ended December 31, 2015 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by the Lyon County to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Lyon County as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the Lyon County as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Other Matters

Report on Supplementary Information

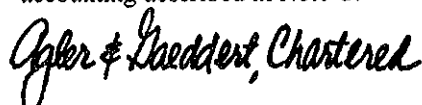
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds and related municipal entity schedule of receipts and expenditures - actual (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2016, on our consideration of Lyon County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lyon County's internal control over financial reporting and compliance.

Prior Year Comparative

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures -- actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which we have rendered an unmodified opinion dated June 30, 2016. The 2014 basic financial statement and our accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note C.



Agler & Gaeddert, Chartered
June 30, 2016

Lyon County, Kansas

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS**

For the Year Ended December 31, 2015

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental type funds		
General fund	\$ 1,152,685	\$ 3,904
Special purpose funds		
Road and Bridge	1,782,658	5,483
Community Corrections	78,625	0
Cert Grant	1,472	0
Court Trustee	111,370	0
Juvenile Community Initiative Grant	2,527	0
Surveillance Program	14,478	0
Multi-Year Capital Improvement	317,182	29,645
Citizens Review Board	12,412	0
911 Service	41,655	1,000
Mental Health	13,727	0
Newman Hospital	34,853	0
Noxious Weed	49,844	0
Hetlinger Developmental Center	498	0
Treasurer Technology Fund	0	0
County Clerk Technology Fund	0	0
Special Road Machinery Fund	0	0
Special Bridge	53,498	24,750
Register of Deeds Technology	8,571	0
County Auto Vehicle	47,287	0
Prosecutor Training	8,940	0
Adult Grant	0	0
Special Road and Bridge 559A	77,127	0
Juvenile Grant	0	0
Tort Liability	104,418	0
Special Alcohol	22,673	0
Special Parks	4,533	0
Health Department	13,647	0
Drug Tax Law Enforcement	6,741	0
Special Law Enforcement	25,100	0
Special Prosecutor Forfeiture	6,187	0
Diversionary Service Fees	43,816	1,279
Worthless Checks	740	0
Federal Forfeiture	28,115	0
Total primary government	4,065,379	66,061

The notes to the financial statement are an integral part of this statement.

Statement 1

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 12,838,635	\$ 13,235,524	\$ 759,700	\$ 469,627	\$ 1,229,327
5,379,625	5,772,175	1,395,591	624,825	2,020,416
415,712	385,845	108,492	10,980	119,472
0	496	976	0	976
92,279	82,384	121,265	4,555	125,820
402,575	405,889	(787)	8,197	7,410
24,000	18,283	20,195	269	20,464
3,303,636	2,828,757	821,706	726,885	1,548,591
19,201	16,868	14,745	243	14,988
177,715	80,741	139,629	44,937	184,566
358,839	350,000	22,566	0	22,566
365,386	375,000	25,239	0	25,239
304,028	286,129	67,743	2,173	69,916
19,921	20,000	419	0	419
8,687	0	8,687	0	8,687
8,722	0	8,722	0	8,722
270,000	0	270,000	0	270,000
614,261	576,396	116,113	227,817	343,930
34,706	26,721	16,556	749	17,305
246,157	231,611	61,833	2,659	64,492
5,784	13,721	1,003	0	1,003
5,000	1,616	3,384	1,356	4,740
287,309	293,013	71,423	0	71,423
30,804	24,575	6,229	5,089	11,318
240,551	280,000	64,969	0	64,969
1,064	0	23,737	0	23,737
0	0	4,533	0	4,533
466,479	450,000	30,126	0	30,126
0	820	5,921	0	5,921
7,402	3,540	28,962	0	28,962
4,320	7,148	3,359	0	3,359
73,470	92,571	25,994	10,482	36,476
370	988	122	0	122
3,055	6,064	25,106	0	25,106
<u>26,009,693</u>	<u>25,866,875</u>	<u>4,274,258</u>	<u>2,140,843</u>	<u>6,415,101</u>

Lyon County, Kansas

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2015**

	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>
Related Municipal Entities		
Lyon County Free Fair	\$ 175,872	\$ 0
Lyon County Extension Council	<u>196,071</u>	<u>0</u>
Total reporting entity (excluding agency funds)	\$ <u><u>4,437,322</u></u>	\$ <u><u>66,061</u></u>

The notes to the financial statement are an integral part of this statement.

Statement 1

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 337,377	\$ 390,431	\$ 122,818	\$ 882	\$ 123,700
<u>447,332</u>	<u>444,875</u>	<u>198,528</u>	<u>0</u>	<u>198,528</u>
<u>\$ 26,794,402</u>	<u>\$ 26,702,181</u>	<u>\$ 4,595,604</u>	<u>\$ 2,141,725</u>	<u>\$ 6,737,329</u>

Composition of ending cash and investments

Cash on hand	\$ 54,942
Demand deposits	
ESB Financial	1,785,520
Time deposits	
Hartford State Bank	2,200,000
Kansas Land Bank	1,500,000
Olpe State Bank	1,771,000
Investments	
Kansas Municipal Investment Pool	<u>23,862,003</u>
	31,173,465

Other entities

Employee benefit	665
District Court	34,170
Law Library	105,890
Out-of-County Bonds	1
Detention Center	126,389
Fair Board	123,700
Extension Council	<u>198,528</u>
Total cash and investments	<u>31,762,808</u>
Agency funds per Schedule 3	<u>(25,025,479)</u>
Total reporting entity (excluding agency funds)	<u>\$ 6,737,329</u>

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2015

NOTE A. MUNICIPAL REPORTING ENTITY

Lyon County is a municipal corporation governed by a three member commission. This regulatory financial statement presents Lyon County (the municipality) and its related municipal entities. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

1. The Lyon County Fair Board promotes urban/rural relations through the staging of an annual agricultural fair. The County is represented on the Fair Board and has primary responsibility for funding operations and capital improvements. The County appropriated \$60,000 to the Fair Board in 2015.

2. The Lyon County Extension Council serves the citizens within the County's jurisdiction. The Extension Council is not a separate taxing entity. The County levies tax for the Extension Council's operations. The County appropriated \$288,000 to the Extension Council in 2015.

3. Although the Law Library is an independent entity, the Law Library is required by state statutes to be audited as part of the County's audit. Since the Clerk of the District Court maintains the accounting for the Law Library, the financial statements are included as an agency fund.

4. Newman Regional Health Hospital was organized to provide a not-for-profit health care facility for local residents. The Commissioners appoint the trustees however the County does not maintain oversight with respect to the performance of the trustees. The financial statement is not included in the County's financial statements. Separately audited financial statements are issued by the Hospital.

5. The County appropriates and distributes tax monies to these organizations. They are not included in the County's financial statements:

Mental Health	Corner House, Inc.
Hetlinger Development Center	Emporia Public Library
Historical Society	Soil Conservation
Flint Hills Community Health Care Center, Inc.	

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the County are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The County potential could have the following types of funds.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment. The County did not have any funds of this type in year ended December 31, 2015.

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2015

NOTE B. REGULATORY BASIS FUND TYPES - continued

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The County did not have any funds of this type in year ended December 31, 2015.

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipality reporting entity scholarship funds, etc). The County did not have any funds of this type in year ended December 31, 2015.

Agency Fund – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county tax collection accounts, etc.).

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Lyon County, Kansas has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were budget amendments this year for Road and Bridge and Multi-year Capital Improvement Funds.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2015

NOTE D. BUDGETARY INFORMATION - continued

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for the following special purpose funds:

Tresurer Technology	County Clerk Technology	Special Road Machinery
Adult Grant	Juvenile Grant	Drug Tax Law Enforcement
Special Law Enforcement	Special Prosecutor Forfeiture	Diversionsary Service Fees
Worthless Checks	Federal Forfeiture	G.O. Bond and Interest
No Fund Warrants	Lyon County Free Fair	Lyon County Extension Council

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

NOTE E. CASH AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The County rates investments (if any) as noted.

As of December 31, 2015, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in years)		Rating
		Less than 1	1 to 2	
Kansas Municipal Investment Pool	\$ <u>23,862,003</u>	\$ <u>23,862,003</u>	\$ 0	S&P AAAsf/S1+

Concentration of credit risk - State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County has no investments other than money markets and certificates of deposit.

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2015

NOTE E. CASH AND INVESTMENTS – continued

“peak periods” when required coverage is 50%. There were no designated “peak periods” during the year. All bank deposits were legally secured at December 31, 2015.

At December 31, 2015, the carrying amount of the County’s bank deposits was \$31,440,580 which includes petty cash funds and investment in Kansas Municipal Investment Pool of \$23,862,003 and the bank balance was \$7,881,974 which does not include the Kansas Municipal Investment Pool of \$23,862,003. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was held by six banks which reduces concentration of credit risk. Of the bank balance, \$1,323,990 was covered by federal depository insurance, and \$6,557,984 was collateralized with securities held by the pledging financial institution’s agents in the County’s name.

At December 31, 2015, the carrying amount of the Related Municipal Entities bank deposits was \$322,228 and the bank balance was \$354,961. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was held by two banks which reduces concentration of credit risk. Of the bank balance, \$354,961 was covered by federal depository insurance.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The County’s investments at year end were adequately secured.

NOTE F. LONG-TERM DEBT

The County has no long-term debt or leases as of December 31, 2015.

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2015, the statutory limit for the County was in excess of \$8,929,185 providing a debt margin of \$8,929,185.

Conduit Debt Obligations: To provide for the purpose of acquiring, constructing and equipping a medical office facility, the County issued Hospital Facility Revenue Bonds under K.S.A. 19-4601 for Newman Memorial Hospital. These bonds are obligations of Newman Memorial Hospital, payable solely from the revenues of the hospital. The bonds do not constitute a debt or pledge of the faith or credit of Lyon County, Kansas and accordingly have not been reported in the accompanying financial statements

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Multi-Year Capital Improvement	General	K.S.A. 19-120	\$ 300,000
County Auto Vehicle	General	K.S.A. 19-120	20,000
Tort Liability	General	K.S.A. 19-120	44,749
General	General	K.S.A. 19-120	6,500
General	Adult Grant	K.S.A. 19-120	5,000
General	County Library	K.S.A. 19-120	15,000
General	Hetlinger Devleopmental Center	K.S.A. 19-120	500
Diversionary Service Fees	Surveillance	K.S.A. 19-120	24,000
Special Law Enforcement	Federal Forfeiture	K.S.A. 19-120	3,050

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2015

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits:

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (CORBA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Other Post Employment Benefit - continued:

The County offers its employees a deferred compensation plan created in accordance with the Internal Revenue Service Code Section 457. The plans are available to all County employees. The Plans permit employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, of unforeseeable emergency. Plan assets are transferred to a plan agent in a custodial trust and are not available to the claims of the County's general creditors.

The County has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Service Code. All employees of the County working 20 or more hours per week are eligible to participate in the plan beginning the first day of a pay period following coincidental with an employee's satisfaction of eligibility requirements of any Optional Benefit Plan. Each participant may elect to reduce his or her salary, subject to the limitations of the Individual Optional Benefit plans, to purchase benefits offered through the Plan. All benefits offered through the plan involve insurance coverage, dependent care reimbursements and health expense reimbursements.

Compensated Absences:

Vacation leave with pay is granted to all appointed officials, to all full-time employees, and to regular part-time employees. Vacation leave is earned and accrued from the most recent date of employment under the conditions and at the rate hereinafter stated. Vacation leave must be taken no later than December 31 of the calendar year following the year in which it is earned, or the vacation leave is lost. On January 1 of each year the amount of posted vacation may not exceed the annual maximum vacation leave earned by the employee based on length of service.

Vacation leave accumulates from the beginning of the month in which employment starts if employment begins on or before the 15th of the month. If employment begins after the 15th of the month, leave accumulates from the first of the following month. Upon separation, vacation leave accumulates for the last month of work if separation occurs after the 15th of that month.

Any employee who separates is compensated on the last paycheck for accumulated vacation leave. In the event of the death of an employee, the accumulated vacation leave will be paid to the deceased employee's estate.

	Balance January 1, 2015	Net Change	Balance December 31, 2015
Compensated absences	\$ 1,032,498	\$ 174,535	\$ 1,207,033

Vacation leave for regular part-time employees is pro-rata based upon hours worked.

The sick leave year is January 1 through December 31. Sick leave is earned and accrued from the most recent date of employment under the conditions and at the rate hereinafter stated. Sick leave not taken during the year in which it is earned accumulates to the credit of the employee up to a maximum of sixty days (480 hours) of accrued sick leave.

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2015

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

When an employee reaches the sixty day maximum, additional hours of earned sick leave not used by the employee during the year is paid to the employee at his or her current regular rate of pay at year end. Current year expense was \$86,902.

Sick leave is earned at the following rates: Eight hours per month for full-time employees; for regular part-time employees the same portion of eight hours per month as the proportion of regularly scheduled hours per week to forty hours per week. No sick leave is accumulated by temporary, part-time employees or elected officials. Temporary employees who are reclassified to full-time or to regular part-time employees shall accrue sick leave from the effective date of the employment change in accordance with the rules set forth above about the fifteenth of the month.

Upon separation, sick leave in excess of thirty days but less than or equal to sixty days is paid to the employee using the employee's current regular rate of pay. Sick leave up to the thirty days is lost.

The County maintains a sick leave pool. This pool is a means to transfer vacation, and sick leave to an employee experiencing a catastrophic, extreme or life-threatening condition.

NOTE I. DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution for the Death and Disability Program) and the statutory contribution rate was 9.48% for KPERS for the fiscal year ended December 31, 2015. Contributions to the pension plan from the County were \$1,001,861 for KPERS for the year ended December 31, 2015.

Net Pension Liability

At December 31, 2015, the County's proportionate share of the collective net pension liability reported by KPERS was \$7,123,934. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2015

NOTE I. DEFINED BENEFIT PENSION PLAN - continued

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE J. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE K. LANDFILL

State and federal laws and regulations require the City of Emporia to place a final cover on its landfill site which was closed during 1994 and to perform certain maintenance and monitoring activities at the site for ten years after closure. The County has contributed one-half to the closure costs of the landfill that was operated by the City of Emporia.

NOTE L. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected may constitute a liability of the applicable fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amount, if any, to be immaterial.

NOTE M. OTHER INFORMATION

Reimbursed Expenses: The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Compliance with Kansas Statutes: References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the State Director of Accounts and Reports and interpretation by the legal representative of the municipality.

The County has exceeded budget in the following funds: Community Corrections (which receives grants with a year end of June 30 and which grant funds are still available) and Prosecutor training. The County has negative unencumbered cash balance in the Juvenile Community Initiative Grant. The Juvenile Community Initiative Grant does have grant funds available to cover the deficit. The County is not aware of any other violations.

Trust Fund: The Emporia Community Foundation, Inc. (a not-for-profit organization) has received contributions for the benefit of Lyon County Fair Board. The contributions and earnings are held in trust and managed by Emporia Community Foundation, Inc., trustee. Under the terms of the trust, Lyon County Fair Board may request use of the original contributions and earnings. Per guidance from Emporia Community Foundation, Inc., Lyon County Fair Board will not record these contributions and earnings there on until requested and received by the Lyon County Fair Board.

NOTE P. SUBSEQUENT EVENTS

Subsequent Events: The County evaluated subsequent events through June 30, 2016 the date the financial statements were available to be issued. No subsequent events were identified which require disclosure.

REGULATORY BASIS
SUPPLEMENTARY INFORMATION

Lyon County, Kansas

Schedule 1

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2015**

	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget For Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
Governmental type funds					
General fund	\$ 13,987,972	\$ 0	\$ 13,987,972	\$ 13,235,524	\$ (752,448)
Special purpose funds					
Road and bridge	6,042,864	0	6,042,864	5,772,175	(270,689)
Community corrections	351,495	34,319	385,814	385,845	31
Cert grant	3,029	0	3,029	496	(2,533)
Court trustee	71,448	32,279	103,727	82,384	(21,343)
Juvenile community initiative grant	422,883	0	422,883	405,889	(16,994)
Surveillance Program	24,000	0	24,000	18,283	(5,717)
Multi-year capital improvement	3,130,500	0	3,130,500	2,828,757	(301,743)
Citizens review board	27,826	0	27,826	16,868	(10,958)
911 service	26,200	177,715	203,915	80,741	(123,174)
Mental health	350,000	0	350,000	350,000	0
Newman Hospital	375,000	0	375,000	375,000	0
Noxious weed	315,680	0	315,680	286,129	(29,551)
Hetlinger developmental center	20,000	0	20,000	20,000	0
Special bridge	671,719	0	671,719	576,396	(95,323)
Register of deeds technology	30,000	0	30,000	26,721	(3,279)
County auto vehicle	243,020	0	243,020	231,611	(11,409)
Prosecutor training	6,000	0	6,000	13,721	7,721
Special road and bridge 559A	346,000	0	346,000	293,013	(52,987)
Tort liability	280,000	0	280,000	280,000	0
Special alcohol	15,000	0	15,000	0	(15,000)
Special parks	4,533	0	4,533	0	(4,533)
Health department	450,000	0	450,000	450,000	0

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance - Over (Under)
	2014 Actual	Actual	Budget	
Cash receipts				
Taxes				
Ad valorem	\$ 7,887,541	\$ 9,732,185	\$ 9,605,486	\$ 126,699
Delinquent	148,637	137,769	100,000	37,769
Motor vehicle	817,278	860,631	835,265	25,366
Recreational Vehicle Tax	11,364	13,089	11,326	1,763
Sales Tax	1,240,809	0	0	0
Mineral Tax	12,872	9,668	0	9,668
	<u>10,118,501</u>	<u>10,753,342</u>	<u>10,552,077</u>	<u>201,265</u>
Intergovernmental				
Federally owned land entitlement	13,692	13,540	12,000	1,540
Emergency mgmt/Cert/FEMA grant	6,970	27,880	27,880	0
Grant income	300,026	283,627	277,100	6,527
	<u>320,688</u>	<u>325,047</u>	<u>316,980</u>	<u>8,067</u>
Licenses, fees and permits				
Licenses	455	9,675	3,500	6,175
Mortgage registration fees	290,637	282,688	247,000	35,688
Financing statements	2,025	1,770	0	1,770
Officer fees	128,627	178,165	85,600	92,565
DNA/attorney/court fees	2,973	3,167	0	3,167
Fees for copies	6,883	8,104	0	8,104
Flint hills/aging service	47,350	46,961	30,000	16,961
Court witness fees	1,642	2,231	0	2,231
County wide zoning permits/changes	12,503	9,230	2,000	7,230
House arrest fees	236	791	3,500	(2,709)
Jail telephone lease receipts	18,292	0	20,000	(20,000)
Juvenile supervision fees	2,046	2,850	0	2,850
	<u>513,669</u>	<u>545,632</u>	<u>391,600</u>	<u>154,032</u>
Charges for services				
Prisoner care	233,336	171,753	200,000	(28,247)
Election lists/labels	170	35	0	35
Postage/advertising	0	0	6,000	(6,000)
	<u>233,506</u>	<u>171,788</u>	<u>206,000</u>	<u>(34,212)</u>
Use of money and property				
Interest and charges	191,699	181,364	125,000	56,364
Interest income on investments	11,302	14,949	0	14,949
Sale of fixed assets	46	110	0	110
	<u>203,047</u>	<u>196,423</u>	<u>125,000</u>	<u>71,423</u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance - Over (Under)
	2014 Actual	Actual	Budget	
Cash receipts - continued				
Reimbursed expenses				
Facilities reimbursed	\$ 25,095	\$ 22,890	\$ 0	\$ 22,890
Reimbursed expenses	40,245	85,962	37,500	48,462
Sheriff reimb - drug/alcohol testing	680	229	0	229
Detention center	260	255	0	255
SS Fraud reward	200	0	0	0
Coroners reimbursement	5,818	7,774	0	7,774
Animal control reimbursement	1,400	1,200	0	1,200
	<u>73,698</u>	<u>118,310</u>	<u>37,500</u>	<u>80,810</u>
Miscellaneous revenues				
Misc rents/concessions/sale of fixed assets	73,745	52,374	22,104	30,270
Miscellaneous other	273,766	304,470	284,609	19,861
	<u>347,511</u>	<u>356,844</u>	<u>306,713</u>	<u>50,131</u>
Operating transfers in	<u>26</u>	<u>371,249</u>	<u>351,500</u>	<u>19,749</u>
Total cash receipts	<u>11,810,646</u>	<u>12,838,635</u>	<u>\$ 12,287,370</u>	<u>\$ 551,265</u>
Expenditures				
County commission				
Salaries	177,686	182,247	\$ 182,875	\$ (628)
Contractual	48,622	53,527	59,750	(6,223)
Commodities	0	0	1,600	(1,600)
	<u>226,308</u>	<u>235,774</u>	<u>244,225</u>	<u>(8,451)</u>
County clerk				
Salaries	212,696	184,617	189,631	(5,014)
Contractual	8,949	8,131	9,050	(919)
Commodities	1,808	1,153	3,000	(1,847)
Capital outlay	2,905	0	2,000	(2,000)
	<u>226,358</u>	<u>193,901</u>	<u>203,681</u>	<u>(9,780)</u>
County treasurer				
Salaries	177,824	190,438	199,750	(9,312)
Contractual	23,444	29,594	25,425	4,169
Commodities	5,222	8,269	12,335	(4,066)
Capital Outlay	0	5,939	0	5,939
	<u>206,490</u>	<u>234,240</u>	<u>237,510</u>	<u>(3,270)</u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		
	2014			Variance -
	Actual	Actual	Budget	Over
				(Under)
Expenditures - continued				
Register of deeds				
Salaries	\$ 220,772	\$ 208,788	\$ 202,435	\$ 6,353
Contractual	7,387	6,711	12,340	(5,629)
Commodities	1,022	947	1,000	(53)
	<u>229,181</u>	<u>216,446</u>	<u>215,775</u>	<u>671</u>
Human resources				
Salaries	33,215	65,426	37,970	27,456
Contractual	3,800	2,167	1,600	567
Commodities	202	463	500	(37)
	<u>37,217</u>	<u>68,056</u>	<u>40,070</u>	<u>27,986</u>
Juvenile services				
Salaries	187,430	155,100	209,371	(54,271)
Contractual	118,266	93,507	121,033	(27,526)
Commodities	1,873	2,525	2,679	(154)
	<u>307,569</u>	<u>251,132</u>	<u>333,083</u>	<u>(81,951)</u>
Finance, IT and Payroll				
Salaries	214,580	229,708	231,330	(1,622)
Contractual	2,537	4,136	5,275	(1,139)
Commodities	539	1,907	2,500	(593)
	<u>217,656</u>	<u>235,751</u>	<u>239,105</u>	<u>(3,354)</u>
County general				
Contractual	260,896	289,189	121,500	167,689
Commodities	1,995	0	0	0
Capital outlay	0	1,000	0	1,000
Miscellaneous	2,271	(1,378)	0	(1,378)
	<u>265,162</u>	<u>288,811</u>	<u>121,500</u>	<u>167,311</u>
Direct election				
Salaries	97,965	99,166	143,005	(43,839)
Contractual	52,941	39,214	63,000	(23,786)
Commodities	10,585	4,252	25,000	(20,748)
	<u>161,491</u>	<u>142,632</u>	<u>231,005</u>	<u>(88,373)</u>
Appraiser				
Salaries	527,568	543,648	545,800	(2,152)
Contractual	78,310	75,312	89,450	(14,138)
Commodities	6,997	1,342	6,000	(4,658)
Capital outlay	3,746	647	0	647
	<u>616,621</u>	<u>620,949</u>	<u>641,250</u>	<u>(20,301)</u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

	2014 Actual	2015		Variance - Over (Under)
		Actual	Budget	
Expenditures - continued				
Administrative services				
Salaries	\$ 0	\$ 0	\$ 20,000	\$ (20,000)
Contractual	37,040	44,540	10,000	34,540
Appropriation	0	0	44,540	(44,540)
	<u>37,040</u>	<u>44,540</u>	<u>74,540</u>	<u>(30,000)</u>
Counselor/Court trustee				
Salaries	167,104	146,872	134,595	12,277
Contractual	1,627	1,545	1,000	545
Commodities	207	582	400	182
	<u>168,938</u>	<u>148,999</u>	<u>135,995</u>	<u>13,004</u>
Fair appropriations				
Contractual	55,000	60,000	60,000	0
Information technology				
Salaries	129,571	131,317	134,504	(3,187)
Contractual	17,656	7,807	35,300	(27,493)
Commodities	2,958	3,023	6,500	(3,477)
Capital outlay	10,517	14,012		14,012
	<u>160,702</u>	<u>156,159</u>	<u>176,304</u>	<u>(20,145)</u>
Employee benefit				
Salaries	0	0	3,700	(3,700)
Contractual	0	0	220,000	(220,000)
Commodities	219,840	177,452	200	177,252
	<u>219,840</u>	<u>177,452</u>	<u>223,900</u>	<u>(46,448)</u>
County attorney				
Salaries	945,185	1,107,590	1,198,500	(90,910)
Contractual	73,050	55,414	56,000	(586)
Commodities	20,715	15,201	17,000	(1,799)
Capital Outlay	0	19,971	0	19,971
	<u>1,038,950</u>	<u>1,198,176</u>	<u>1,271,500</u>	<u>(73,324)</u>
Unified court				
Salaries	11,417	15,431	23,262	(7,831)
Contractual	388,405	407,064	476,950	(69,886)
Commodities	46,088	42,967	47,000	(4,033)
Capital outlay	5,454	273	0	273
	<u>451,364</u>	<u>465,735</u>	<u>547,212</u>	<u>(81,477)</u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		
	2014			Variance -
	Actual	Actual	Budget	Over
				(Under)
Expenditures - continued				
Emergency management				
Salaries	\$ 106,429	\$ 106,692	\$ 110,110	\$ (3,418)
Contractual	8,667	4,620	18,300	(13,680)
Commodities	4,770	3,503	8,000	(4,497)
	<u>119,866</u>	<u>114,815</u>	<u>136,410</u>	<u>(21,595)</u>
Law enforcement				
Salaries	2,167,386	1,926,860	1,967,769	(40,909)
Contractual	154,536	138,553	152,450	(13,897)
Commodities	167,534	140,545	190,000	(49,455)
Capital outlay	4,512	1,768	0	1,768
	<u>2,493,968</u>	<u>2,207,726</u>	<u>2,310,219</u>	<u>(102,493)</u>
Jail management				
Salaries	2,019,359	2,059,460	1,990,171	69,289
Contractual	164,587	242,062	239,500	2,562
Commodities	312,166	271,776	349,000	(77,224)
Capital outlay	3,693	537	0	537
	<u>2,499,805</u>	<u>2,573,835</u>	<u>2,578,671</u>	<u>(4,836)</u>
Ambulance				
Contractual	375,000	0	0	0
	<u>375,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
911 Dispatch				
Salaries	13,998	846,097	1,057,500	(211,403)
Contractual	7,340	28,252	38,740	(10,488)
Commodities	0	14,413	12,250	2,163
Capital outlay	0	1,288	0	1,288
	<u>21,338</u>	<u>890,050</u>	<u>1,108,490</u>	<u>(218,440)</u>
Solid waste				
Contractual	18,574	12,902	17,000	(4,098)
Commodities	0	0	100	(100)
	<u>18,574</u>	<u>12,902</u>	<u>17,100</u>	<u>(4,198)</u>
County coroner				
Contractual	63,256	93,811	70,000	23,811
	<u>63,256</u>	<u>93,811</u>	<u>70,000</u>	<u>23,811</u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		
	2014	Actual	Budget	Variance -
	Actual			Over
				(Under)
Expenditures - continued				
Extension council				
Appropriations	\$ 263,900	\$ 288,000	\$ 288,000	\$ 0
Soil conservation				
Appropriations	27,000	27,000	27,000	0
Household waste				
Salaries	57,323	58,414	63,490	(5,076)
Contractual	27,777	24,813	34,250	(9,437)
Commodities	1,044	3,246	3,000	246
	<u>86,144</u>	<u>86,473</u>	<u>100,740</u>	<u>(14,267)</u>
Department of aging				
Salaries	81,545	90,812	82,390	8,422
Contractual	87,474	89,810	100,810	(11,000)
Commodities	997	1,842	2,300	(458)
	<u>170,016</u>	<u>182,464</u>	<u>185,500</u>	<u>(3,036)</u>
Retired senior volunteer program				
Salaries	53,602	48,811	57,400	(8,589)
Contractual	1,587	2,350	3,800	(1,450)
Commodities	2,003	2,510	1,400	1,110
	<u>970</u>	<u>0</u>		<u>0</u>
	<u>58,162</u>	<u>53,671</u>	<u>62,600</u>	<u>(8,929)</u>
Mass transportation				
Salaries	300,741	296,585	325,000	(28,415)
Contractual	98,203	76,178	129,430	(53,252)
Commodities	4,811	3,586	6,600	(3,014)
Capital Outlay	2,338	856	0	856
	<u>406,093</u>	<u>377,205</u>	<u>461,030</u>	<u>(83,825)</u>
Historical society				
Appropriations	100,000	100,000	100,000	0
Fair board				
Salaries	12,528	12,614	13,215	(601)
Contractual	62,670	57,983	58,550	(567)
Commodities	6,129	15,170	12,500	2,670
Capital outlay	0	2,198	0	2,198
	<u>81,327</u>	<u>87,965</u>	<u>84,265</u>	<u>3,700</u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		
	2014			Variance -
	Actual	Actual	Budget	Over
				(Under)
Expenditures - continued				
Courthouse general				
Salaries	\$ 40,286	\$ 35,590	\$ 41,455	\$ (5,865)
Contractual	75,322	75,673	89,000	(13,327)
Commodities	22,378	23,380	26,000	(2,620)
	<u>137,986</u>	<u>134,643</u>	<u>156,455</u>	<u>(21,812)</u>
County facility management				
Salaries	529,697	545,249	554,024	(8,775)
Contractual	598,542	585,869	650,736	(64,867)
Commodities	30,935	33,572	37,066	(3,494)
Capital outlay	4,586	16,614	0	16,614
	<u>1,163,760</u>	<u>1,181,304</u>	<u>1,241,826</u>	<u>(60,522)</u>
County wide zoning				
Salaries	50,110	50,788	49,461	1,327
Contractual	8,459	6,671	12,750	(6,079)
Commodities	1,111	448	800	(352)
Capital Outlay	1,839	0	0	0
	<u>61,519</u>	<u>57,907</u>	<u>63,011</u>	<u>(5,104)</u>
Operating transfers out	<u>138,500</u>	<u>27,000</u>	<u>0</u>	<u>27,000</u>
Total expenditures	<u>12,912,101</u>	<u>13,235,524</u>	<u>\$ 13,987,972</u>	<u>\$ (752,448)</u>
Cash receipts over (under) expenditures	(1,101,455)	(396,889)		
Unencumbered cash, January 1	2,239,063	1,152,685		
Prior year cancelled encumbrances	<u>15,077</u>	<u>3,904</u>		
Unencumbered cash, December 31	<u>\$ 1,152,685</u>	<u>\$ 759,700</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2b

**SPECIAL PURPOSE FUNDS
ROAD AND BRIDGE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		
	2014			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes	\$ 4,542,583	\$ 4,508,769	\$ 4,488,812	\$ 19,957
Intergovernmental	746,760	755,784	727,583	28,201
Special city & county highway	0	0	22,400	(22,400)
Reimbursed expenses	939,604	113,398	106,400	6,998
Miscellaneous	1,311	1,674	0	1,674
Total cash receipts	6,230,258	5,379,625	\$ 5,345,195	\$ 34,430
Expenditures				
Current				
Salaries & employee benefits	2,509,170	2,546,319	\$ 2,771,504	\$ (225,185)
Contractual	527,173	293,683	353,950	(60,267)
Commodities	2,551,831	2,547,556	2,916,627	(369,071)
Capital outlay	10,657	384,617	783	383,834
Total expenditures	5,598,831	5,772,175	\$ 6,042,864	\$ (270,689)
Cash receipts over (under) expenditures	631,427	(392,550)		
Unencumbered cash, January 1	1,125,445	1,782,658		
Prior year cancelled encumbrances	25,786	5,483		
Unencumbered cash, December 31	\$ 1,782,658	\$ 1,395,591		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
COMMUNITY CORRECTIONS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		<u>2015</u>		
	<u>2014</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Community corrections grant	\$ 356,714	\$ 381,393	\$ 351,495	\$ 29,898
Charges for service	15,349	18,393	0	18,393
Licenses, fees and permits	14,482	15,584	0	15,584
Reimbursed expenses	917	342	0	342
	<u>387,462</u>	<u>415,712</u>	<u>\$ 351,495</u>	<u>\$ 64,217</u>
Expenditures				
Current				
Adult administration grant	92,059	82,694	\$ 89,762	\$ (7,068)
Adult intensive supervision grant	298,501	300,950	261,733	39,217
Capital outlay	<u>4,506</u>	<u>2,201</u>	<u>0</u>	<u>2,201</u>
Total expenditures	395,066	385,845	351,495	34,350
Adjustment for budget credits	<u>0</u>	<u>0</u>	<u>34,319</u>	<u>(34,319)</u>
Total expenditures and budget credits	395,066	385,845	<u>\$ 385,814</u>	<u>\$ 31</u>
Cash receipts over (under) expenditures	(7,604)	29,867		
Unencumbered cash, January 1	<u>86,229</u>	<u>78,625</u>		
Unencumbered cash, December 31	<u>\$ 78,625</u>	<u>\$ 108,492</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2d

**SPECIAL PURPOSE FUNDS
CERT GRANT**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance -
	2014	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Grant	\$ 800	\$ 0	\$ 0	\$ 0
Expenditures				
Current				
Contractual	1,611	496	\$ 3,029	\$ (2,533)
Cash receipts over (under) expenditures	(811)	(496)		
Unencumbered cash, January 1	2,283	1,472		
Unencumbered cash, December 31	\$ 1,472	\$ 976		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2e

**SPECIAL PURPOSE FUNDS
COURT TRUSTEE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		
	2014			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Bail Forfeitures-transfer in	\$ 0	\$ 0	\$ 8,000	\$ (8,000)
Licenses, fees and permits	<u>82,608</u>	<u>92,279</u>	<u>60,000</u>	<u>32,279</u>
	<u>82,608</u>	<u>92,279</u>	<u>\$ 68,000</u>	<u>\$ 24,279</u>
Expenditures				
Current				
Salaries & employee benefits	23,829	62,992	\$ 63,448	\$ (456)
Contractual	549	17,098	5,500	11,598
Commodities	<u>843</u>	<u>2,294</u>	<u>2,500</u>	<u>(206)</u>
Total expenditures	25,221	82,384	71,448	10,936
Adjustment for budget credits	<u>0</u>	<u>0</u>	<u>32,279</u>	<u>(32,279)</u>
Total expenditures and budget credits	<u>25,221</u>	<u>82,384</u>	<u>\$ 103,727</u>	<u>\$ (21,343)</u>
Cash receipts over (under) expenditures	57,387	9,895		
Unencumbered cash, January 1	<u>53,983</u>	<u>111,370</u>		
Unencumbered cash, December 31	<u>\$ 111,370</u>	<u>\$ 121,265</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
JUVENILE COMMUNITY INITIATIVE GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		
	2014			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Grant income	\$ 414,043	\$ 402,279	\$ 434,932	\$ (32,653)
Miscellaneous	348	296	0	296
	<u>414,391</u>	<u>402,575</u>	<u>\$ 434,932</u>	<u>\$ (32,357)</u>
Expenditures				
Current				
Contractual	26,727	59,731	\$ 27,274	\$ 32,457
Commodities	1,568	726	0	726
School resources	27,279	1,007	0	1,007
Juvenile intake & assessment	72,818	70,784	81,585	(10,801)
Juvenile intensive supervision	154,987	150,152	162,087	(11,935)
Case management	121,825	122,773	151,937	(29,164)
Capital outlay	<u>2,822</u>	<u>716</u>	<u>0</u>	<u>716</u>
	<u>408,026</u>	<u>405,889</u>	<u>\$ 422,883</u>	<u>\$ (16,994)</u>
Cash receipts over (under) expenditures	6,365	(3,314)		
Unencumbered cash, January 1	<u>(3,838)</u>	<u>2,527</u>		
Unencumbered cash, December 31	<u>\$ 2,527</u>	<u>\$ (787)</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2g

**SPECIAL PURPOSE FUNDS
SURVEILLANCE PROGRAM**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

	2014 Actual	2015		Variance - Over (Under)
		Actual	Budget	
Cash receipts				
Transfers in	\$ 24,000	\$ 24,000	\$ 24,000	\$ 0
Expenditures				
Current				
Contractual	21,633	18,283	\$ 24,000	\$ (5,717)
Cash receipts over (under) expenditures	2,367	5,717		
Unencumbered cash, January 1	12,111	14,478		
Unencumbered cash, December 31	\$ 14,478	\$ 20,195		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2h

**SPECIAL PURPOSE FUNDS
MULTI-YEAR CAPITAL IMPROVEMENT**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		
	2014			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes	\$ 959,336	\$ 117,626	\$ 91,421	\$ 26,205
Sales Tax	1,323,327	2,620,364	2,600,000	20,364
Sale of fixed assets	60,718	16,915	17,000	(85)
Reimbursed expenses	119,305	548,731	501,772	46,959
	<u>2,462,686</u>	<u>3,303,636</u>	<u>\$ 3,210,193</u>	<u>\$ 93,443</u>
Expenditures				
Capital outlay	2,263,485	2,528,757	\$ 3,130,500	\$ (601,743)
Transfers out	0	300,000	0	300,000
	<u>2,263,485</u>	<u>2,828,757</u>	<u>\$ 3,130,500</u>	<u>\$ (301,743)</u>
Cash receipts over (under) expenditures	199,201	474,879		
Unencumbered cash, January 1	116,697	317,182		
Prior year cancelled encumbrances	1,284	29,645		
Unencumbered cash, December 31	<u>\$ 317,182</u>	<u>\$ 821,706</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
CITIZENS REVIEW BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		
	2014	Actual	Budget	Variance -
	Actual			Over
				(Under)
Cash receipts				
Grant income	\$ 16,213	\$ 19,201	\$ 17,669	\$ 1,532
Total cash receipts	<u>16,213</u>	<u>19,201</u>	<u>\$ 17,669</u>	<u>\$ 1,532</u>
Expenditures				
Current				
Salaries & employee benefits	10,255	11,560	\$ 13,500	\$ (1,940)
Contractual	1,523	1,572	11,326	(9,754)
Commodities	757	1,480	3,000	(1,520)
Capital Outlay	<u>0</u>	<u>2,256</u>	<u>0</u>	<u>2,256</u>
Total expenditures	<u>12,535</u>	<u>16,868</u>	<u>\$ 27,826</u>	<u>\$ (10,958)</u>
Cash receipts over (under) expenditures	3,678	2,333		
Unencumbered cash, January 1	<u>8,734</u>	<u>12,412</u>		
Unencumbered cash, December 31	<u>\$ 12,412</u>	<u>\$ 14,745</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2i

**SPECIAL PURPOSE FUNDS
911 SERVICE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		
	2014			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Charges for service	\$ 0	\$ 177,715	\$ 0	\$ 177,715
Expenditures				
Current				
Contractual	9,659	41,703	\$ 25,000	\$ 16,703
Capital outlay	1,187	39,038	1,200	37,838
Total expenditures	10,846	80,741	26,200	54,541
Adjustment for budget credits	0	0	177,715	(177,715)
Total expenditures and budget credits	10,846	80,741	\$ 203,915	\$ (123,174)
Cash receipts over (under) expenditures	(10,846)	96,974		
Unencumbered cash, January 1	52,502	41,655		
Prior year cancelled encumbrances	0	1,000		
Unencumbered cash, December 31	\$ 41,656	\$ 139,629		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2k

**SPECIAL PURPOSE FUNDS
MENTAL HEALTH**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 Actual	2015		Variance - Over (Under)
		Actual	Budget	
Cash receipts				
Taxes	\$ 322,264	\$ 358,839	\$ 365,063	\$ (6,224)
Expenditures				
Current				
Appropriations	325,000	350,000	\$ 350,000	\$ 0
Cash receipts over (under) expenditures	(2,736)	8,839		
Unencumbered cash, January 1	16,463	13,727		
Unencumbered cash, December 31	\$ 13,727	\$ 22,566		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 21****SPECIAL PURPOSE FUNDS
NEWMAN HOSPITAL****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS****For the Year Ended December 31, 2015****(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

		2015		
	2014			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes	\$ 437,599	\$ 365,386	\$ 372,794	\$ (7,408)
Expenditures				
Current				
Appropriations	425,000	375,000	\$ 375,000	\$ 0
Cash receipts over (under) expenditures	12,599	(9,614)		
Unencumbered cash, January 1	22,254	34,853		
Unencumbered cash, December 31	\$ 34,853	\$ 25,239		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2m

**SPECIAL PURPOSE FUNDS
NOXIOUS WEED**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		
	2014			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes	\$ 172,279	\$ 168,760	\$ 158,702	\$ 10,058
Reimbursements	195,637	135,268	149,000	(13,732)
Total cash receipts	<u>367,916</u>	<u>304,028</u>	<u>\$ 307,702</u>	<u>\$ (3,674)</u>
Expenditures				
Current				
Salaries & employee benefits	114,645	110,027	\$ 129,830	\$ (19,803)
Contractual	6,990	7,129	11,600	(4,471)
Commodities	212,262	142,962	174,250	(31,288)
Capital outlay	650	26,011	0	26,011
Total expenditures	<u>334,547</u>	<u>286,129</u>	<u>\$ 315,680</u>	<u>\$ (29,551)</u>
Cash receipts over (under) expenditures	33,369	17,899		
Unencumbered cash, January 1	<u>16,476</u>	<u>49,844</u>		
Unencumbered cash, December 31	<u>\$ 49,845</u>	<u>\$ 67,743</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
HETLINGER DEVELOPMENTAL CENTER

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 Actual	2015		Variance - Over (Under)
		Actual	Budget	
Cash receipts				
Taxes	\$ 19,037	\$ 19,421	\$ 19,689	\$ (268)
Transfers in	500	500	0	500
Total cash receipts	<u>19,537</u>	<u>19,921</u>	<u>19,689</u>	<u>232</u>
Expenditures				
Current				
Appropriations	<u>20,000</u>	<u>20,000</u>	<u>\$ 20,000</u>	<u>\$ 0</u>
Cash receipts over (under) expenditures	(463)	(79)		
Unencumbered cash, January 1	<u>961</u>	<u>498</u>		
Unencumbered cash, December 31	<u>\$ 498</u>	<u>\$ 419</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2o

**SPECIAL PURPOSE FUNDS
TREASURER TECHNOLOGY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Tech Fees	\$ <u> </u>	\$ <u> 8,687</u>
Total receipts	<u> 0</u>	<u> 8,687</u>
Expenditures		
Current		
Commodities	<u> 0</u>	<u> 0</u>
Total expenditures	<u> 0</u>	<u> 0</u>
Cash receipts over (under) expenditures	0	8,687
Unencumbered cash, January 1	<u> 0</u>	<u> 0</u>
Unencumbered cash, December 31	\$ <u> 0</u>	\$ <u> 8,687</u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2p****SPECIAL PURPOSE FUNDS
COUNTY CLERK TECHNOLOGY FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Tech Fees	\$ <u>0</u>	\$ <u>8,722</u>
Total receipts	<u>0</u>	<u>8,722</u>
Expenditures		
Current		
Commodities	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>
Cash receipts over (under) expenditures	0	8,722
Unencumbered cash, January 1	<u>0</u>	<u>0</u>
Unencumbered cash, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 8,722</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2g****SPECIAL PURPOSE FUNDS
SPECIAL ROAD MACHINERY FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Reimbursements	\$ <u>0</u>	\$ <u>270,000</u>
Total receipts	<u>0</u>	<u>270,000</u>
Expenditures		
Current		
Commodities	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>
Cash receipts over (under) expenditures	0	270,000
Unencumbered cash, January 1	<u>0</u>	<u>0</u>
Unencumbered cash, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 270,000</u></u>

Lyon County, Kansas

Schedule 2r

**SPECIAL PURPOSE FUNDS
SPECIAL BRIDGE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		
	2014			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes	\$ 430,465	\$ 613,451	\$ 640,594	\$ (27,143)
Reimbursement	2,790	810	700	110
Total cash receipts	<u>433,255</u>	<u>614,261</u>	<u>641,294</u>	<u>(27,033)</u>
Current				
Salaries & employee benefits	216,889	219,304	276,960	(57,656)
Contractual	185,847	53,872	174,300	(120,428)
Commodities	213,925	161,043	220,459	(59,416)
Capital outlay	800	142,177	0	142,177
Total expenditures	<u>617,461</u>	<u>576,396</u>	<u>\$ 671,719</u>	<u>\$ (95,323)</u>
Cash receipts over (under) expenditures	(184,206)	37,865		
Unencumbered cash, January 1	211,512	53,498		
Prior year cancelled encumbrances	<u>26,192</u>	<u>24,750</u>		
Unencumbered cash, December 31	<u>\$ 53,498</u>	<u>\$ 116,113</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2s

SPECIAL PURPOSE FUNDS
REGISTER OF DEEDS TECHNOLOGY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		<u>2015</u>		
	<u>2014</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Licenses, fees and permits	\$ 30,802	\$ 34,706	\$ 30,000	\$ 4,706
Transfers in	17,000	0	0	0
	<u>47,802</u>	<u>34,706</u>	<u>30,000</u>	<u>4,706</u>
Total cash receipts				
Expenditures				
Current				
Contractual	39,389	25,067	\$ 23,000	\$ 2,067
Commodities	260	650	7,000	(6,350)
Capital outlay	<u>0</u>	<u>1,004</u>	<u>0</u>	<u>1,004</u>
	<u>39,649</u>	<u>26,721</u>	<u>\$ 30,000</u>	<u>\$ (3,279)</u>
Total expenditures				
Cash receipts over (under) expenditures	8,153	7,985		
Unencumbered cash, January 1	<u>418</u>	<u>8,571</u>		
Unencumbered cash, December 31	\$ <u>8,571</u>	\$ <u>16,556</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2t

**SPECIAL PURPOSE FUNDS
COUNTY AUTO VEHICLE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 Actual	2015		Variance - Over (Under)
		Actual	Budget	
Cash receipts				
Fees	\$ 278,004	\$ 241,296	\$ 226,800	\$ 14,496
Miscellaneous	4,729	4,861	2,115	2,746
Total cash receipts	282,733	246,157	228,915	17,242
Expenditures				
Current				
Salaries & employee benefits	201,010	203,702	\$ 213,220	\$ (9,518)
Contractual	2,603	3,406	3,100	306
Commodities	9,057	2,911	6,700	(3,789)
Capital outlay	3,047	1,592	0	1,592
Transfers out	0	20,000	20,000	0
Total expenditures	215,717	231,611	\$ 243,020	\$ (11,409)
Cash receipts over (under) expenditures	67,016	14,546		
Unencumbered cash, January 1	(19,729)	47,287		
Unencumbered cash, December 31	\$ 47,287	\$ 61,833		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2u****SPECIAL PURPOSE FUNDS
PROSECUTOR TRAINING****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance -
	2014	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Licenses, fees and permits	\$ 6,215	\$ 5,784	\$ 6,000	\$ (216)
Expenditures				
Current				
Prosecutor training	5,910	13,721	\$ 6,000	\$ 7,721
Cash receipts over (under) expenditures	305	(7,937)		
Unencumbered cash, January 1	8,635	8,940		
Unencumbered cash, December 31	\$ 8,940	\$ 1,003		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2v****SPECIAL PURPOSE FUNDS
ADULT GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Transfers in	\$ <u>0</u>	\$ <u>5,000</u>
Total receipts	<u>0</u>	<u>5,000</u>
Expenditures		
Contractual	0	260
Commodities	0	1,282
Other	<u>0</u>	<u>74</u>
Total expenditures	<u>0</u>	<u>1,616</u>
Cash receipts over (under) expenditures	0	3,384
Unencumbered cash, January 1	<u>0</u>	<u>0</u>
Unencumbered cash, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 3,384</u></u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2w

**SPECIAL PURPOSE FUNDS
SPECIAL ROAD AND BRIDGE 559A**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		
	2014			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes	\$ 365,309	\$ 285,583	\$ 283,370	\$ 2,213
Reimbursed expenses	<u>1,384</u>	<u>1,726</u>	<u>0</u>	<u>1,726</u>
Total cash receipts	<u>366,693</u>	<u>287,309</u>	\$ <u>283,370</u>	\$ <u>3,939</u>
Expenditures				
Current				
Contractual	567	283	\$ 36,000	\$ (35,717)
Operating supplies	<u>342,359</u>	<u>292,730</u>	<u>310,000</u>	<u>(17,270)</u>
Total expenditures	<u>342,926</u>	<u>293,013</u>	\$ <u>346,000</u>	\$ <u>(52,987)</u>
Cash receipts over (under) expenditures	23,767	(5,704)		
Unencumbered cash, January 1	<u>53,360</u>	<u>77,127</u>		
Unencumbered cash, December 31	\$ <u>77,127</u>	\$ <u>71,423</u>		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2x****SPECIAL PURPOSE FUNDS
JUVENILE GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Grant income	\$ <u>0</u>	\$ <u>30,804</u>
Total receipts	<u>0</u>	<u>30,804</u>
Expenditures		
Contractual	0	24,375
Commodities	<u>0</u>	<u>200</u>
Total expenditures	<u>0</u>	<u>24,575</u>
Cash receipts over (under) expenditures	0	6,229
Unencumbered cash, January 1	<u>0</u>	<u>0</u>
Unencumbered cash, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 6,229</u></u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2y

**SPECIAL PURPOSE FUNDS
TORT LIABILITY**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance -
	2014	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes	\$ 191,342	\$ 240,551	\$ 242,603	\$ (2,052)
Reimbursed expenses	864	0	0	0
Transfer in	104,000	0	41,400	(41,400)
Total cash receipts	296,206	240,551	\$ 284,003	\$ (43,452)
Expenditures				
Current				
General liability insurance	218,012	235,251	\$ 235,000	\$ 251
Transfer out	0	44,749	45,000	(251)
Total expenditures	218,012	280,000	\$ 280,000	\$ 0
Cash receipts over (under) expenditures	78,194	(39,449)		
Unencumbered cash, January 1	26,224	104,418		
Unencumbered cash, December 31	\$ 104,418	\$ 64,969		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2z

**SPECIAL PURPOSE FUNDS
SPECIAL ALCOHOL**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance -
	2014	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Intergovernmental				
Liquor tax	\$ 1,714	\$ 1,064	\$ 2,000	\$ (936)
Expenditures				
Current				
Contractual	0	0	\$ 15,000	\$ (15,000)
Cash receipts over (under) expenditures	1,714	1,064		
Unencumbered cash, January 1	20,959	22,673		
Unencumbered cash, December 31	\$ 22,673	\$ 23,737		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2aa

**SPECIAL PURPOSE FUNDS
SPECIAL PARKS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance -
	2014	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures				
Current				
Appropriations	0	0	\$ 4,533	\$ (4,533)
Cash receipts over (under) expenditures	0	0		
Unencumbered cash, January 1	4,533	4,533		
Unencumbered cash, December 31	\$ 4,533	\$ 4,533		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2bb

**SPECIAL PURPOSE FUNDS
HEALTH DEPARTMENT**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 Actual	2015		Variance - Over (Under)
		Actual	Budget	
Cash receipts				
Taxes	\$ 558,730	\$ 466,479	\$ 464,988	\$ 1,491
Tranfers in	17,000	0	0	0
Total cash receipts	<u>575,730</u>	<u>466,479</u>	<u>\$ 464,988</u>	<u>\$ 1,491</u>
Expenditures				
Current				
Appropriation	<u>580,000</u>	<u>450,000</u>	<u>\$ 450,000</u>	<u>\$ 0</u>
Cash receipts over (under) expenditures	(4,270)	16,479		
Unencumbered cash, January 1	<u>17,917</u>	<u>13,647</u>		
Unencumbered cash, December 31	<u>\$ 13,647</u>	<u>\$ 30,126</u>		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2cc****SPECIAL PURPOSE FUNDS
DRUG TAX LAW ENFORCEMENT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Drug tax	\$ <u>2,166</u>	\$ <u>0</u>
Expenditures		
Current		
Contractual	168	263
Commodities	<u>293</u>	<u>557</u>
Total expenditures	<u>461</u>	<u>820</u>
Cash receipts over (under) expenditures	1,705	(820)
Unencumbered cash, January 1	<u>5,036</u>	<u>6,741</u>
Unencumbered cash, December 31	<u><u>\$ 6,741</u></u>	<u><u>\$ 5,921</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2dd****SPECIAL PURPOSE FUNDS
SPECIAL LAW ENFORCEMENT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Intergovernmental	\$ 12,546	\$ 7,402
Total cash receipts	<u>12,546</u>	<u>7,402</u>
Expenditures		
Current		
Contractual	756	290
Commodities	2,464	200
Capital outlay	5,371	0
Transfers out	<u>0</u>	<u>3,050</u>
Total expenditures	<u>8,591</u>	<u>3,540</u>
Cash receipts over (under) expenditures	3,955	3,862
Unencumbered cash, January 1	<u>21,145</u>	<u>25,100</u>
Unencumbered cash, December 31	<u><u>\$ 25,100</u></u>	<u><u>\$ 28,962</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2ee****SPECIAL PURPOSE FUNDS
SPECIAL PROSECUTOR FORFEITURE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Intergovernmental	\$ <u>5,128</u>	\$ <u>4,320</u>
Expenditures		
Current		
Contractual	<u>1,750</u>	<u>7,148</u>
Cash receipts over (under) expenditures	3,378	(2,828)
Unencumbered cash, January 1	<u>2,809</u>	<u>6,187</u>
Unencumbered cash, December 31	<u><u>\$ 6,187</u></u>	<u><u>\$ 3,359</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2ff****SPECIAL PURPOSE FUNDS
DIVERSIONARY SERVICE FEES****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Intergovernmental	\$ <u>75,733</u>	\$ <u>73,470</u>
Expenditures		
Current		
Contractual	58,254	48,858
Commodities	4,745	6,803
Other	2,852	2,358
Capital outlay	0	10,552
Transfer out	<u>24,000</u>	<u>24,000</u>
Total expenditures	<u>89,851</u>	<u>92,571</u>
Cash receipts over (under) expenditures	(14,118)	(19,101)
Unencumbered cash, January 1	57,934	43,816
Prior year cancelled encumbrances	<u>0</u>	<u>1,279</u>
Unencumbered cash, December 31	\$ <u><u>43,816</u></u>	\$ <u><u>25,994</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2gg****SPECIAL PURPOSE FUNDS
WORTHLESS CHECKS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Intergovernmental	\$ 10	\$ 370
Expenditures		
Current		
Contractual	<u>0</u>	<u>988</u>
Total Expenditures	0	988
Cash receipts over (under) expenditures	10	(618)
Unencumbered cash, January 1	<u>730</u>	<u>740</u>
Unencumbered cash, December 31	<u><u>\$ 740</u></u>	<u><u>\$ 122</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2hh****SPECIAL PURPOSE FUNDS
FEDERAL FORFEITURE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

	2014 Actual	2015 Actual
Cash receipts		
Interest on idle funds	\$ 2	\$ 5
Transfers in	0	3,050
	<u>2</u>	<u>3,055</u>
Total receipts		
	<u>2</u>	<u>3,055</u>
Expenditures		
Current		
Commodities	0	343
Capital outlay	2,963	5,721
Other	1,400	0
	<u>4,363</u>	<u>6,064</u>
Total expenditures		
	<u>4,363</u>	<u>6,064</u>
Cash receipts over (under) expenditures	(4,361)	(3,009)
Unencumbered cash, January 1	<u>32,476</u>	<u>28,115</u>
Unencumbered cash, December 31	<u>\$ 28,115</u>	<u>\$ 25,106</u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2ii

**BOND & INTEREST FUNDS
G.O. BOND AND INTEREST**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Taxes	\$ <u>0</u>	\$ <u>0</u>
Total cash receipts	<u>0</u>	<u>0</u>
Expenditures		
Transfers out	<u>22</u>	<u>0</u>
Cash receipts over (under) expenditures	(22)	0
Unencumbered cash, January 1	<u>22</u>	<u>0</u>
Unencumbered cash, December 31	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2jj****BOND & INTEREST FUNDS
NO FUND WARRANTS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

	2014 Actual	2015 Actual
Cash receipts		
Taxes	\$ 0	\$ 0
Total cash receipts	0	0
Expenditures		
Transfers out	4	0
Cash receipts over (under) expenditures	(4)	0
Unencumbered cash, January 1	4	0
Unencumbered cash, December 31	\$ 0	\$ 0

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 3

AGENCY FUNDS

**SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended December 31, 2015**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Oil and gas depletion trust	\$ 130,116	\$ 14	\$ 0	\$ 130,130
County library	7,415	214,293	219,637	2,071
Recreation districts	1,996	12,124	12,499	1,621
Fire districts	27,919	413,339	409,686	31,572
Bankruptcy	260	1,153	0	1,413
Tax collections	23,030,489	4,135,561	2,584,012	24,582,038
State funds	9,380	492,383	492,371	9,392
City funds	0	7,515,035	7,515,035	0
Unified School Districts	0	17,361,076	17,361,085	(9)
Townships funds	0	169,698	169,698	0
Library	0	20,484	20,484	0
Cemetery funds	0	3,108	3,108	0
Watersheds	86	150,634	150,672	48
Fire districts	0	232,227	232,139	88
Courthouse employee benefit	1,383	382	1,100	665
District court	59,993	1,710,917	1,736,740	34,170
Law library	115,882	42,192	52,184	105,890
Out-of-County Bonds	1	40,354	40,354	1
Detention center	103,224	299,963	276,798	126,389
Total agency funds	\$ 23,488,144	\$ 32,814,937	\$ 31,277,602	\$ 25,025,479

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 4****RELATED MUNICIPAL ENTITY
LYON COUNTY FREE FAIR****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 Actual	2015 Actual
Cash receipts		
Intergovernmental	\$ 55,000	\$ 60,000
Charges for services	271,054	249,853
Investment revenue	138	58
Miscellaneous	34,330	27,466
	<u>360,522</u>	<u>337,377</u>
Total cash receipts		
	<u>360,522</u>	<u>337,377</u>
Expenditures		
Current		
Culture and recreation	330,133	390,431
	<u>330,133</u>	<u>390,431</u>
Cash receipts over (under) expenditures	30,389	(53,055)
Unencumbered cash, January 1	145,483	175,872
	<u>145,483</u>	<u>175,872</u>
Unencumbered cash, December 31	\$ <u>175,872</u>	\$ <u>122,818</u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 4**RELATED MUNICIPAL ENTITY
LYON COUNTY EXTENSION COUNCILSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	2014 Actual	2015 Actual
Cash receipts		
County appropriation	\$ 263,900	\$ 288,000
KSU salary reimbursement	63,608	65,016
Reimbursable transactions	36,981	94,265
Miscellaneous	48	51
	<hr/>	<hr/>
Total cash receipts	364,537	447,332
Expenditures		
Current		
Printing, audit, treasurer bond and liability insurance	6,393	6,262
Telephone	2,550	2,400
Rent, heat and lights	8,834	6,882
Supplies, stationary and postage	4,338	3,944
Equipment	7,301	14,777
Other	3,960	10,643
Travel	7,481	7,763
Subsistence	1,336	1,851
Salaries and wages	225,404	249,871
Employee benefits	40,715	42,406
Reimbursable transactions	34,344	78,165
Capital outlay	0	19,911
	<hr/>	<hr/>
Total expenditures	342,656	444,875
Cash receipts over (under) expenditures	21,881	2,457
Unencumbered cash, January 1	174,190	196,071
	<hr/>	<hr/>
Unencumbered cash, December 31	\$ 196,071	\$ 198,528
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See Independent Auditor's Report.